

railroad property. When no assessment has been made for the years in which said property has so escaped taxation, the board of commissioners shall be authorized to value and assess the same for those years: *Provided*, this shall not apply beyond five years. In all cases where any personal property, chose in action, or any property, except land, liable to taxation shall have been omitted, or shall be omitted in any future year from the tax lists by the owner or person required by law to list the same, the board of commissioners shall enter the same on the duplicate of the next succeeding year, and shall add to the taxes of the current year the simple taxes of each and preceding year, not exceeding five years, in which such personal property as aforesaid shall so have escaped taxation, as far back as the said personal property shall have escaped taxation, not exceeding five years, and the said board of commissioners shall value and assess the personal property aforesaid for those years, and are empowered to examine witnesses and to call for papers to determine the value, and to ascertain the persons liable for the tax upon said personal property: *Provided*, that the provisions of this section shall extend and apply to all cities, towns and the like municipal corporations having the power under their charters to tax the property aforesaid, and the powers and duties herein imposed upon the board of commissioners of the county shall be exercised and performed by the board of commissioners or board of aldermen, as the case may be, of the city, town or other like municipal corporation.

Railroad commission empowered to list unlisted railroad property.

Proviso. Personal property omitted, how taxed.

SEC. 30. The board of county commissioners shall cause the register of deeds to make out two copies of tax list for each township, as revised and settled by him according to a form to be furnished to them by the auditor of the state. Such form shall show in different columns the sum due by each taxpayer to the state and to the county, and also in separate columns the total amount of school poll tax levied by the general assembly and county authorities due by each taxpayer, and the total amount of property school tax levied by the general assembly and the county authorities due by each taxpayer. One of said copies shall remain in the office of the clerk of the commissioners, the other shall be delivered to the sheriff or tax collector on or before the first Monday in September in each year, and he shall receipt for the same. The clerk shall endorse on the copies given the sheriff an order to collect the taxes therein mentioned, and such order shall have the force and effect of a judgment and execution against the real and personal property of the person charged in such list. In such list the clerk shall note all appeals from the judgment of the commissioners which have been perfected by the giving of a bond. Said order shall be in the following or some similar form:

Register shall furnish duplicate copy to each township.

School tax.

Clerk of board shall endorse orders.